

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>COUNCIL BLUFFS</div> <div>CITY OF <u> COUNCIL BLUFFS </u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16207800400000</div> <div>City of Council Bluffs</div> <div>209 Pearl Street</div> <div>Council Bluffs, Iowa 51503-0826</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		39,351,865		39,351,865	39,673,556
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		39,351,865		39,351,865	39,673,556
Delinquent property taxes		28,364		28,364	
TIF revenues		5,966,147		5,966,147	5,626,738
Other city taxes		21,108,930	0	21,108,930	19,526,012
Licenses and permits		7,092,387	0	7,092,387	3,949,300
Use of money and property		928,968	7,065	936,033	875,355
Intergovernmental		17,402,352	0	17,402,352	19,259,539
Charges for fees and service		7,762,685	10,364,362	18,127,047	19,891,920
Special assessments		295,971	0	295,971	140,025
Miscellaneous		11,410,346	548,390	11,958,736	9,596,878
Other financing sources		21,693,335	11,562,737	33,256,072	28,881,050
Total revenues and other sources		133,041,350	22,482,554	155,523,904	147,420,373
Expenditures and Other Financing Uses					
Public safety		32,591,928	0	32,591,928	32,011,022
Public works		8,194,438	0	8,194,438	8,429,674
Health and social services		662,595	0	662,595	707,373
Culture and recreation		12,903,069	0	12,903,069	13,047,479
Community and economic development		13,099,040	0	13,099,040	8,053,054
General government		15,889,943	0	15,889,943	16,057,793
Debt service		14,577,564	0	14,577,564	14,112,344
Capital projects		19,383,102	0	19,383,102	28,160,000
Total governmental activities expenditures		117,301,679	0	117,301,679	120,578,739
Business type activities		0	14,814,925	14,814,925	15,131,262
Total ALL expenditures		117,301,679	14,814,925	132,116,604	135,710,001
Other financing uses, including transfers out		6,986,922	0	6,986,922	19,282,050
Total ALL expenditures/And other financing uses		124,288,601	14,814,925	139,103,526	154,992,051
Excess revenues and other sources over (Under) Expenditures/And other financing uses		8,752,749	7,667,629	16,420,378	-7,571,678
Beginning fund balance July 1, 2014		47,215,878	143,031,766	190,247,644	187,709,128
Ending fund balance June 30, 2015		55,968,627	150,699,395	206,668,022	180,137,450
<div>Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 50,490,000	Other long-term debt		\$ 12,400,646
Revenue debt		\$ 4,581,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 4,094,365			
			General obligation debt limit		\$ 218,687,781
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/18/2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Marcia L. Worden			712	328-4616	3132
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/16/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF COUNCIL BLUFFS						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	33,245,555			6,106,310			39,351,865			39,351,865	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	33,245,555	0		6,106,310	0		39,351,865		T01	39,351,865	4
5	Delinquent property taxes	24,197			4,167			28,364		T01	28,364	5
6	Total property tax	33,269,752	0		6,110,477	0	0	39,380,229			39,380,229	6
7	TIF revenues			5,966,147				5,966,147		T01	5,966,147	7
8	Other city taxes											
8	Utility tax replacement excise taxes	3,176,173			542,467			3,718,640		T15	3,718,640	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax	83,656						83,656		C30	83,656	10
11	Gaming wager tax	3,007,350						3,007,350		C30	3,007,350	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	2,889,262						2,889,262		T19	2,889,262	13
14	Other local option taxes		11,394,035	15,987				11,410,022		T09	11,410,022	14
15	TOTAL OTHER CITY TAXES	9,156,441	11,394,035	15,987	542,467	0	0	21,108,930	0		21,108,930	15
16	Section B - LICENSES AND PERMITS	7,042,718	49,669					7,092,387		T29	7,092,387	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	230,084	830	2	2,051			232,967		U20	232,967	18
19	Rents and royalties	62,386	633,615					696,001	7,065	U40	703,066	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	292,470	634,445	2	2,051	0	0	928,968	7,065		936,033	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	1,550,906			86,320	690,038		2,327,264		B89	2,327,264	27
28	Community development block grants	297,998						297,998		B50	297,998	28
29	Housing and urban development	239,205				1,308,154		1,547,359		B50	1,547,359	29
30	Public assistance grants	96,984						96,984		B79	96,984	30
31	Payment in lieu of taxes	25,584			4,370			29,954		B30	29,954	31
32	Federal Transit Assistance							0			0	32
33	Total Federal grants and reimbursements	2,210,677	0	0	90,690	1,998,192	0	4,299,559	0		4,299,559	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF COUNCIL BLUFFS		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		6,659,942					6,659,942		C46	6,659,942	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	1,671,843	1,472,934					3,144,777		C89	3,144,777	49
50	Iowa Department of Transportation	238,226				-254,583		-16,357		C89	-16,357	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority		694,265					694,265		C89	694,265	52
53	CEBA grants		763,915					763,915		C89	763,915	53
54	Commercial & Industrial Replacement Claim	909,430	6,578		155,324			1,071,332		C89	1,071,332	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	2,819,499	9,597,634	0	155,324	-254,583	0	12,317,874	0		12,317,874	60
61												61
62	Local grants and reimbursements											62
63	County contributions		192,560					192,560			192,560	63
64	Library service	230,067						230,067		D89	230,067	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67		362,292						362,292		D89	362,292	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	592,359	192,560	0	0	0	0	784,919	0		784,919	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	5,622,535	9,790,194	0	246,014	1,743,609	0	17,402,352	0		17,402,352	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0		A91	0	73
74	Sewer							0	5,115,491	A8Ø	5,115,491	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking	198,484						198,484		A6Ø	198,484	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	5,248,871	A81	5,248,871	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF COUNCIL BLUFFS						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit	193,652						193,652		A94	193,652	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	559,969						559,969		A89	559,969	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	159,247						159,247		A89	159,247	92				
93	Ambulance charges	1,295,335						1,295,335		A89	1,295,335	93				
94	Sidewalk street repair charges		5,611					5,611		A44	5,611	94				
95	Housing and urban renewal charges		5,698					5,698		A50	5,698	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	1,045,894						1,045,894		A61	1,045,894	100				
101	Animal control charges	40,497						40,497		A89	40,497	101				
102	Other charges - Specify	324,774						324,774			324,774	102				
103	Mid American Center	3,933,524						3,933,524			3,933,524	103				
104	TOTAL CHARGES FOR SERVICE	7,751,376	11,309	0	0	0	0	7,762,685	10,364,362		18,127,047	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS		295,971					295,971		U01	295,971	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	3,925	162,370					166,295	971	U99	167,266	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	448,678	31,340			4,798		484,816	533,919	U11	1,018,735	110				
111	Fines	1,351,082						1,351,082		U30	1,351,082	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Non-governmental grants	887,142	2,311,742			3,359,566		6,558,450	13,500		6,571,950	114				
115	Water Works portion of projects		154,717			134,109		288,826			288,826	115				
116	Insurance Settlements	300,835						300,835			300,835	116				
117	Forfeited Assests							0			0	117				
118	Other Payments	2,096,000	34,442			129,600		2,260,042			2,260,042	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	5,087,662	2,694,611	0	0	3,628,073	0	11,410,346	548,390		11,958,736	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF COUNCIL BLUFFS					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	68,222,954	24,870,234	5,982,136	6,901,009	5,371,682	0	111,348,015	10,919,817		122,267,832	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>			5,950,000	5,958,350	6,398,063		18,306,413		NR	18,306,413	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>		1,330,727		563,866	194,926		2,089,519	3,600,000		5,689,519	127
128	<i>Internal TIF loans and transfers in</i>			787,458	509,945			1,297,403			1,297,403	128
129	Donated Infrastructure from Government Funds							0	7,962,737		7,962,737	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	0	1,330,727	6,737,458	7,032,161	6,592,989	0	21,693,335	11,562,737		33,256,072	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	68,222,954	26,200,961	12,719,594	13,933,170	11,964,671	0	133,041,350	22,482,554		155,523,904	132
133												133
134	Beginning fund balance July 1, 2014	19,320,949	18,049,041	161,509	2,247,717	7,376,742	59,920	47,215,878	143,031,766		190,247,644	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	87,543,903	44,250,002	12,881,103	16,180,887	19,341,413	59,920	180,257,228	165,514,320		345,771,548	136
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF COUNCIL BLUFFS		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	17,404,184						17,404,184		E62	17,404,184	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	18,541						18,541		E89	18,541	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	104,213	108,210					212,423		E59	212,423	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	11,337,401						11,337,401		E24	11,337,401	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	2,181,585						2,181,585		E32	2,181,585	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	763,806						763,806		E66	763,806	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	673,988						673,988		E32	673,988	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	32,483,718	108,210	0	0	0	0	32,591,928			32,591,928	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF COUNCIL BLUFFS						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation		3,008,555					3,008,555		E44	3,008,555	42				
43	Purchase of land and equipment							0		G44	0	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation	97,829						97,829		E60	97,829	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation		690,103					690,103		E44	690,103	48				
49	Traffic control safety — Current operation		1,027,219					1,027,219		E44	1,027,219	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation		254,740					254,740		E44	254,740	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation		427,695					427,695		E44	427,695	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation		67,063					67,063		E81	67,063	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation							0		E01	0	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation	170,777						170,777		E89	170,777	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68	Transit Operations	1,153,028						1,153,028			1,153,028	68				
69	Procurement	75,582						75,582			75,582	69				
70	Levee Certification		560,002					560,002			560,002	70				
71	Equipment Maintenance		661,845					661,845			661,845	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	1,497,216	6,697,222	0	0	0	0	8,194,438			8,194,438	80				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF COUNCIL BLUFFS							<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation	457,502						457,502		E32	457,502	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	205,093						205,093		E79	205,093	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	662,595	0	0	0	0	0	662,595			662,595	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF COUNCIL BLUFFS						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	2,867,839	219,303					3,087,142		E52	3,087,142	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	2,148,301						2,148,301		E61	2,148,301	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	2,723,191						2,723,191		E61	2,723,191	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	47,899						47,899		E03	47,899	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation	4,896,536						4,896,536		E61	4,896,536	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	12,683,766	219,303	0	0	0	0	12,903,069			12,903,069	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation		2,830,653	4,903,413				7,734,066		E89	7,734,066	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation		995,487					995,487		E50	995,487	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	561,441						561,441		E29	561,441	148				
149	Purchase of land and equipment	287,376						287,376		G29	287,376	149				
150	Other community and economic development — Current operation		440,406					440,406		E89	440,406	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates			3,080,264				3,080,264		E89	3,080,264	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	848,817	4,266,546	7,983,677	0	0	0	13,099,040			13,099,040	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF COUNCIL BLUFFS						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	438,071						438,071		E29	438,071	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	1,698,537						1,698,537		E23	1,698,537	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	448,979						448,979		E25	448,979	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	4,627,450						4,627,450		E31	4,627,450	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	1,621,648						1,621,648		E89	1,621,648	171
172	Other general government — Current operation	2,801,559	768,232					3,569,791		E89	3,569,791	172
173	Purchase of land and equipment							0		G89	0	173
174	FEMA Disaster	1,711,730						1,711,730			1,711,730	174
175	Technology	1,773,737						1,773,737			1,773,737	175
176	TOTAL GENERAL GOVERNMENT	15,121,711	768,232	0	0	0	0	15,889,943			15,889,943	176
177	Section G — DEBT SERVICE							0			0	177
178	Principal payments		2,442,105		9,795,000			12,237,105			12,237,105	178
179	Interest payments		226,548		1,497,466			1,724,014			1,724,014	179
180	Other financing cost			444,116	116,682	55,647		616,445			616,445	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	2,668,653	444,116	11,409,148	55,647	0	14,577,564			14,577,564	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	LOST Capital Projects		6,815,097					6,815,097			6,815,097	184
185	Capital Projects					12,568,005		12,568,005			12,568,005	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	6,815,097	0	0	12,568,005	0	19,383,102			19,383,102	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	6,815,097	0	0	12,568,005	0	19,383,102			19,383,102	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	63,297,823	21,543,263	8,427,793	11,409,148	12,623,652	0	117,301,679			117,301,679	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF COUNCIL BLUFFS					<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								9,148,615	E80	9,148,615	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								5,449,199	E81	5,449,199	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								217,111	E80	217,111	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF COUNCIL BLUFFS						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation											238
239	Purchase of land and equipment										E89 0	238
240	Construction										G89 0	239
241											F89 0	240
242	Enterprise Debt Service											241
243	Enterprise Capital Projects											242
244	Enterprise TIF Capital Projects											243
245	Internal service funds — Specify											244
246												245
247												246
248												247
249												248
250												249
251	TOTAL BUSINESS TYPE ACTIVITIES											250
252												251
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	63,297,823	21,543,263	8,427,793	11,409,148	12,623,652	0	117,301,679	14,814,925		132,116,604	252
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											253
255	Regular transfers out	1,313,792	4,300,000			75,727		5,689,519		NE	5,689,519	254
256	Internal TIF loans/repayments and transfers out			1,297,403				1,297,403			1,297,403	255
257								0			0	256
258	TOTAL OTHER FINANCING USES	1,313,792	4,300,000	1,297,403	0	75,727	0	6,986,922	0		6,986,922	257
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	64,611,615	25,843,263	9,725,196	11,409,148	12,699,379	0	124,288,601	14,814,925		139,103,526	258
260												259
261	Ending fund balance June 30, 2015:											260
262	Governmental:											261
263	Nonspendable	989,776	1,812,987					2,802,763			2,802,763	262
264	Restricted	6,149,982	16,593,752	3,155,907	4,771,739	6,642,034	59,920	37,373,334			37,373,334	263
265	Committed							0			0	264
266	Assigned							0			0	265
267	Unassigned	15,792,530						15,792,530			15,792,530	266
268	Total Governmental	22,932,288	18,406,739	3,155,907	4,771,739	6,642,034	59,920	55,968,627			55,968,627	267
269	Proprietary								150,699,395		150,699,395	268
270	Total ending fund balance June 30, 2015	22,932,288	18,406,739	3,155,907	4,771,739	6,642,034	59,920	55,968,627	150,699,395		206,668,022	269
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	87,543,903	44,250,002	12,881,103	16,180,887	19,341,413	59,920	180,257,228	165,514,320		345,771,548	270
272												271

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF COUNCIL BLUFFS

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$ 144,160
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94 1,077,711
Libraries.....	M52
Police protection.....	M62 29,649
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$ 164,062

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 33,143,732

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U 4,780,000	29U	39U 199,000	49U	49U	49U 4,581,000	49U	189 155,350
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U 4,094,365	49U	49U	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. Bass Pro Note	10,989,474		2,442,106				8,547,368	226,548
G. O. BONDS	19U	29U	39U	49U	49U	49U	49U	189
10.	48,520,000	11,765,000	9,795,000	50,490,000				1,497,466
Settlement	19U	29U	39U	49U	49U	49U	49U	189
11.	3,700,000		491,722				3,208,278	36,849
HUD Loan	19U	29U	39U	49U	49U	49U	49U	189
12.	660,000		15,000				645,000	
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	68,649,474	11,765,000	12,942,828	50,490,000	4,094,365	4,581,000	12,400,646	1,916,213
	Amount - Omit cents							
Outstanding as of JULY 1, 2014	61V \$							
Outstanding as of JUNE 30, 2015	64V \$							

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	4,373,755,611	x .05 = \$	218,687,781

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 2,558,691	\$ 396,099		41,011,033	43,965,823
REMARKS					V98

Continued on next page

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